

**Jones County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the fiscal year ended: June 30, 2016**

Reporting Accounting Basis:	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
GAAP	(A)	(B)	(C)	(D)	(E)	(F)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>						
Taxes Levied on Property	1 5,120,665	2,662,266		0		7,782,931
Less: Uncollected Delinquent Taxes - Levy Year	2 387	232				619
Less: Credits to Taxpayers	3 355,872	166,426				522,298
Net Current Property Taxes	4 4,764,406	2,495,608		0		7,260,014
Delinquent Property Tax Revenue	5 266	212				478
Penalties, Interest & Costs on Taxes	6 42,938					42,938
Other County Taxes/TIF Tax Revenues	7 119,636	886,907				1,006,543
Intergovernmental	8 2,172,042	5,020,884				7,192,926
Licenses & Permits	9 59,653	11,157				70,810
Charges for Service	10 623,816	13,364				637,180
Use of Money & Property	11 172,188	182				172,370
Miscellaneous	12 302,900	149,428				452,328
<b>Subtotal Revenues</b>	13 8,257,845	8,577,742	0	0	0	16,835,587
<b>Other Financing Sources:</b>						
General Long-Term Debt Proceeds	14					0
Operating Transfers In	15 4,671	2,038,000				2,042,671
Proceeds of Fixed Asset Sales	16	17,392				17,392
<b>Total Revenues &amp; Other Sources</b>	17 8,262,516	10,633,134	0	0	0	18,895,650
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>						
<b>Operating:</b>						
Public Safety and Legal Services	18 2,690,189	32,723				2,722,912
Physical Health Social Services	19 702,077					702,077
Mental Health, ID & DD	20 313,780	801,660				1,115,440
County Environment and Education	21 728,768	194,508				923,276
Roads & Transportation	22 427,236	6,173,761				6,600,997
Government Services to Residents	23 788,389	8,503				796,892
Administration	24 1,758,826					1,758,826
Nonprogram Current	25 89,654					89,654
Debt Service	26					0
Capital Projects	27 136,630	787,200				923,830
<b>Subtotal Expenditures</b>	28 7,635,549	7,998,355	0	0	0	15,633,904
<b>Other Financing Uses:</b>						
Operating Transfers Out	29 157,671	1,885,000				2,042,671
Refunded Debt/Payments to Escrow	30					0
<b>Total Expenditures &amp; Other Uses</b>	31 7,793,220	9,883,355	0	0	0	17,676,575
<b>Excess of Revenues &amp; Other Sources</b>						
<b>Over (Under) Expenditures &amp; Other Uses</b>	32 469,296	749,779	0	0	0	1,219,075
Beginning Fund Balance - July 1, 2015	33 2,510,867	4,783,596				7,294,463
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35	538,636				538,636
Fund Balance - Restricted	36 1,299,668	4,994,739				6,294,407
Fund Balance - Committed	37 54,000					54,000
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 1,626,495					1,626,495
<b>Total Ending Fund Balance - June 30, 2016</b>	40 2,980,163	5,533,375	0	0	0	8,513,538

Notes to the financial statement, if any: The \$54,000 committed General Fund balance is further detailed in the June 28, 2016 Board of Supervisors' minutes.

**REVENUES DETAIL**

**FY 2015/2016 ANNUAL FINANCIAL REPORT**

Jones County

11/29/2016 1

Reporting Accounting Basis:	GENERAL FUND										SPECIAL REVENUE FUNDS			All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Actual 2015/2016 (L)										
GAAP																			
TAXES LEVIED ON PROPERTY	1	3,242,164	1,878,501	0	839,507	1,822,759	0		0								7,782,931	1	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	243	144		76	156											619	2	
LESS: CREDITS TO TAXPAYERS	3	225,321	130,551		58,343	108,083											522,298	3	
=1000 NET CURRENT PROPERTY TAXES	*4	3,016,600	1,747,806		781,088	1,714,520											7,260,014	4	
1010 DELINQ. PROPERTY TAX REVENUE	*5	173	93		42	170											478	5	
11xx PENALTIES, INT, & COSTS ON TAXES	*6	42,938															42,938	6	
OTHER COUNTY TAXES:																			
12xx Other County Taxes	7	6,213	3,405		1,515	752											11,885	7	
13xx Voter Approved Local Option Taxes	8	138				208,095		624,285									832,518	8	
14xx Gambling Taxes	9																0	9	
15xx TIF Tax Revenues	10																0	10	
16xx Utility Tax Replacement Excise Taxes	11	69,571	40,309		18,014	34,246											162,140	11	
Subtotal (lines 7 - 11)	*12	75,922	43,714	0	19,529	243,093	0	624,285	0	0	0	0	0	0	0	0	1,006,543	12	
INTERGOVERNMENTAL REVENUE:																			
20xx State Shared Revenues	13	4,262						3,370,741									3,375,003	13	
21xx State Replacements Against Levied Taxes	14	225,101	130,423		58,286	108,083											521,893	14	
22xx Other State Tax Replacements	15	52,712	30,541		13,649	10,614											107,516	15	
23xx, 24xx State/Federal Pass-Thru Revenues	16	529,382						568,329									1,097,711	16	
25xx Contributions from Other																			
Intergovernmental Units	17	205,537	41,666		150,497			207,663									605,363	17	
26xx, 27xx State Grants and Entitlements	18	877,686						516,935	16,087								1,410,708	18	
28xx Federal Grants and Entitlements	19	74,732															74,732	19	
29xx Payments in Lieu of Taxes	20																0	20	
Subtotal (lines 13 - 20)	*21	1,969,412	202,630	0	222,432	118,697	0	4,663,668	16,087	0	0	0	0	0	0	0	7,192,926	21	
3xxx LICENSES & PERMITS	*22	59,653						11,157									70,810	22	
4xxx, 5xxx CHARGES FOR SERVICE	*23	623,816				9,700		206	3,458								637,180	23	
6xxx USE OF MONEY & PROPERTY	*24	153,405		18,783		1			181								172,370	24	
8xxx MISCELLANEOUS	*25	276,498	22,820	3,582		101		121,207	28,120								452,328	25	
Total Revenues*	26	6,218,417	2,017,063	22,365	1,023,091	2,086,282	0	5,420,523	47,846	0	0	0	0	0	0	0	16,835,587	26	
OTHER FINANCING SOURCES:																			
OPERATING TRANSFERS IN:																			
9000 From General Basic	27							153,000									153,000	27	
9020 From Rural Services Basic	28							1,885,000									1,885,000	28	
90xx From Other Budgetary Funds	29	4,671															4,671	29	
Subtotal (lines 27- 29)	30	4,671	0	0	0	0	0	2,038,000	0	0	0	0	0	0	0	0	2,042,671	30	
91xx PROCEEDS\GEN LONG-TERM DEBT	31																0	31	
92xx PROCEEDS\GEN FIXED ASSET SALES	32							17,392									17,392	32	
Total Revenues and Other Sources	33	6,223,088	2,017,063	22,365	1,023,091	2,086,282	0	7,475,915	47,846	0	0	0	0	0	0	0	18,895,650	33	
Beginning Fund Balance - July 1, 2015	34	1,542,739	938,005	30,123	1,481,216	292,853		2,912,323	97,204								7,294,463	34	
<b>TOTAL RESOURCES (lines 33 + 34)</b>	35	7,765,827	2,955,068	52,488	2,504,307	2,379,135	0	10,388,238	145,050	0	0	0	0	0	0	0	26,190,113	35	

**SERVICE AREA 1  
PUBLIC SAFETY AND LEGAL SERVICES**

**FY 2015/2016 ANNUAL FINANCIAL REPORT**

Jones County

11/29/2016 1

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual		
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2015/2016 (L)		
<b>LAW ENFORCEMENT PROGRAM</b>												
1000 - Uniformed Patrol Services	1 569,723	149,970						30,073			749,766	1
1010 - Investigations	2 84,160	28,362						2,650			115,172	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4 122,763	37,768									160,531	4
1040 - Law Enforcement Communications	5 291,320	118,393									409,713	5
1050 - Adult Correctional Services	6 394,655	139,843	4,037								538,535	6
1060 - Administration	7 336,776	67,532									404,308	7
Subtotal	8 1,799,397	541,868	4,037	0	0	0	0	32,723	0		2,378,025	8
<b>LEGAL SERVICES PROGRAM</b>												
1100 - Criminal Prosecution	9 171,521	59,448									230,969	9
1110 - Medical Examiner	10 28,809										28,809	10
1120 - Child Support Recovery	11										0	11
Subtotal	12 200,330	59,448	0	0	0	0	0	0	0		259,778	12
<b>EMERGENCY SERVICES</b>												
1200 - Ambulance Services	13										0	13
1210 - Emergency Management	14	22,121									22,121	14
1220 - Fire Protection & Rescue Svcs	15										0	15
1230 - E911 Service Board	16 1,103										1,103	16
Subtotal	17 1,103	22,121	0	0	0	0	0	0	0		23,224	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>												
1400 - Physical Operations	18										0	18
1410 - Research & Other Assistance	19		6,198								6,198	19
1420 - Bailiff Services	20		41,746								41,746	20
Subtotal	21 0	47,944	0	0	0	0	0	0	0		47,944	21
<b>COURT PROCEEDINGS PROGRAM</b>												
1500 - Juries & Witnesses	22										0	22
1510 - (Reserved)	23											23
1520 - Detention Services	24										0	24
1530 - Court Costs	25										0	25
1540 - Service of Civil Papers	26										0	26
Subtotal	27 0	0	0	0	0	0	0	0	0		0	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29		756								756	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		13,185								13,185	30
Subtotal	31 0	13,941	0	0	0	0	0	0	0		13,941	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32 2,000,830	685,322	4,037	0	0	0	0	32,723	0		2,722,912	32

**FY 2015/2016 ANNUAL FINANCIAL REPORT**

Jones County

11/29/2016 1

Reporting Accounting Basis:	GENERAL FUND				SPECIAL REVENUE FUNDS				All Permanent Funds (K)	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Actual	
										2015/2016	(L)
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>											
3000 - Personal & Family Health Services	1	32,210									32,210 1
3010 - Communicable Disease Prevention & Control Services	2	28,788									28,788 2
3020 - Environmental Health	3	128,711	5,870								134,581 3
3040 - Health Administration	4	30,266	4,184								34,450 4
3050 - Support of Hospitals	5										0 5
Subtotal	6	219,975	10,054	0	0	0	0	0	0		230,029 6
<b>SERVICES TO POOR PROGRAM</b>											
3100 - Administration	7	22,131	4,064								26,195 7
3110 - General Welfare Services	8	9,115	1,287								10,402 8
3120 - Care in County Care Facility	9										0 9
Subtotal	10	31,246	5,351	0	0	0	0	0	0		36,597 10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>											
3200 - Administration	11	34,677	21,690								56,367 11
3210 - General Services to Veterans	12	6,197									6,197 12
Subtotal	13	40,874	21,690	0	0	0	0	0	0		62,564 13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>											
3300 - Youth Guidance	14		8,494								8,494 14
3310 - Family Protective Services	15	37,000									37,000 15
3320 - Services for Disabled Children	16										0 16
Subtotal	17	37,000	8,494	0	0	0	0	0	0		45,494 17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>											
3400 - Services to the Elderly	18	296,026	24,641								320,667 18
3410 - Other Social Services	19										0 19
3420 - Social Services Business Operations	20										0 20
Subtotal	21	296,026	24,641	0	0	0	0	0	0		320,667 21
<b>CHEMICAL DEPENDENCY PROGRAM</b>											
3500 - Treatment Services	22		6,726								6,726 22
3510 - Preventive Services	23										0 23
Subtotal	24	0	6,726	0	0	0	0	0	0		6,726 24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	625,121	76,956	0	0	0	0	0	0		702,077 25



**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**  
 Jones County

											11/29/2016
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
GAAP	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2015/2016 (L)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>											
6000 - Natural Resources Conservation	1				4,500					4,500	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3				41,284					41,284	3
6030 - Environmental Restoration	4	10,875								10,875	4
Subtotal	5	10,875	0	0	45,784	0	0	0	0	56,659	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>											
6100 - Administration	6	96,205	27,082							123,287	6
6110 - Maintenance & Operations	7	389,646	32,393							422,039	7
6120 - Recreation & Environmental Educ.	8	51,391	24,040							75,431	8
Subtotal	9	537,242	83,515	0	0	0	0	0	0	620,757	9
<b>ANIMAL CONTROL PROGRAM</b>											
6200 - Animal Shelter	10	2,658	63							2,721	10
6210 - Animal Bounties & State	11									0	11
Subtotal	12	2,658	63	0	0	0	0	0	0	2,721	12
<b>COUNTY DEVELOPMENT PROGRAM</b>											
6300 - Land Use & Building Controls	13	12,107			38,159					50,266	13
6310 - Housing Rehabilitation & Develop.	14	1,344								1,344	14
6320 - Community Economic Development	15	35,957			17,060					53,017	15
Subtotal	16	49,408	0	0	55,219	0	0	0	0	104,627	16
<b>EDUCATIONAL SERVICES PROGRAM</b>											
6400 - Libraries	17				93,505					93,505	17
6410 - Historic Preservation	18	17,000								17,000	18
6420 - Fair & 4-H Clubs	19									0	19
6430 - Fairgrounds	20	23,661								23,661	20
6440 - Memorial Halls	21	4,346								4,346	21
6450 - Other Educational Services	22									0	22
Subtotal	23	45,007	0	0	93,505	0	0	0	0	138,512	23
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 - Equipment	26									0	26
6530 - Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	29	645,190	83,578	0	194,508	0	0	0	0	923,276	29

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**  
 Jones County

											11/29/2016
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
GAAP	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads		Funds	2015/2016	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>											
7000 - Administration							385,840			385,840	1
7010 - Engineering							371,322			371,322	2
Subtotal	0	0	0	0	0	0	757,162	0	0	757,162	3
<b>ROADWAY MAINTENANCE PROGRAM</b>											
7100 - Bridges & Culverts							168,933			168,933	4
7110 - Roads							2,341,287			2,341,287	5
7120 - Snow & Ice Control							237,576			237,576	6
7130 - Traffic Controls							210,097			210,097	7
7140 - Road Clearing							117,064			117,064	8
Subtotal	0	0	0	0	0	0	3,074,957	0	0	3,074,957	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>											
7200 - New Equipment							891,738			891,738	10
7210 - Equipment Operations							1,068,318			1,068,318	11
7220 - Tools, Materials & Supplies							155,668			155,668	12
7230 - Real Estate & Buildings							225,918			225,918	13
Subtotal	0	0	0	0	0	0	2,341,642	0	0	2,341,642	14
<b>MASS TRANSIT PROGRAM</b>											
7300 - Air Transportation										0	15
7310 - Ground Transportation	364,867	62,369								427,236	16
Subtotal	364,867	62,369	0	0	0	0	0	0	0	427,236	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	364,867	62,369	0	0	0	0	6,173,761	0	0	6,600,997	18

**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**  
 Jones County

Reporting Accounting Basis:		GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
GAAP		General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
		Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads		Funds	2015/2016
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
<b>REPRESENTATION SERVICES PROGRAM</b>											
8000 - Elections Administration	1		302,642								302,642
8010 - Local Elections	2		26,240								26,240
8020 - Township Officials	3					5,628					5,628
Subtotal	4	0	328,882	0	0	5,628	0	0	0	0	334,510
<b>STATE ADMINISTRATIVE SERVICES</b>											
8100 - Motor Vehicle Registrations											
& Licensing											
	5	157,855	72,592								230,447
8101 - Driver Licenses Services	6	41,961	13,883								55,844
8110 - Recording of Public Documents	7	123,604	49,612						2,875		176,091
Subtotal	8	323,420	136,087	0	0	0	0	0	2,875	0	462,382
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	9	323,420	464,969	0	0	5,628	0	0	2,875	0	796,892

											11/29/2016	1
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
GAAP	General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Permanent	Actual		
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2015/2016		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)		
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>												
9000 - General County Management	1 177,404	89,948								267,352	1	
9010 - Administrative Management												
Services	2 172,676	75,567								248,243	2	
9020 - Treasury Management Services	3 121,129	50,624								171,753	3	
9030 - Other Policy & Administration	4 64,054									64,054	4	
Subtotal	5 535,263	216,139	0	0	0	0	0	0	0	751,402	5	
<b>CENTRAL SERVICES PROGRAM</b>												
9100 - General Services	6 349,137	33,513								382,650	6	
9110 - Information Tech Services	7 284,232	25,139								309,371	7	
9120 - GIS Systems	8 73,179	25,006								98,185	8	
Subtotal	9 706,548	83,658	0	0	0	0	0	0	0	790,206	9	
<b>RISK MANAGEMENT SERVICES PROGRAM</b>												
9200 - Tort Liability	10	90,638								90,638	10	
9210 - Safety of Workplace	11	124,511								124,511	11	
9220 - Fidelity of Public Officers	12	2,069								2,069	12	
9230 - Unemployment Compensation	13									0	13	
Subtotal	14 0	217,218	0	0	0	0	0	0	0	217,218	14	
<b>TOTAL - ADMINISTRATION</b>	15 1,241,811	517,015	0	0	0	0	0	0	0	1,758,826	15	

**SERVICE AREA 0**  
**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**  
Jones County

Reporting Accounting Basis:	GENERAL FUND								SPECIAL REVENUE FUNDS				All	All	All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Capital	Debt	Permanent	Actual				
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Projects	Service	Funds	2015/2016				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)				
<b>NONPROGRAM CURRENT EXPENDITURES</b>																
0010 - County Farm Operations	1 3,844											3,844				
0020 - Interest on Short-Term Debt	2											0				
0030 - Other Nonprogram Current	3 77,141	8,669										85,810				
0040 - Other County Enterprises	4											0				
TOTAL - NONPROGRAM CURRENT	5 80,985	8,669	0	0	0	0	0	0			0	89,654				
<b>LONG-TERM DEBT SERVICE</b>																
0100 - Principal	6											0				
0110 - Interest and Fiscal Charges	7											0				
TOTAL - LONG-TERM DEBT SERVICE	8 0	0	0	0	0	0	0	0		0	0	0				
<b>CAPITAL PROJECTS</b>																
0200 - Roadway Construction	9						787,200					787,200				
0210 - Conservation Land Acquisition & Dev.	10 123,111											123,111				
0220 - Other Capital Projects	11 13,519											13,519				
TOTAL - CAPITAL PROJECTS	12 136,630	0	0	0	0	0	787,200	0	0		0	923,830				
<b>EXPENDITURES SUMMARY</b>																
- Total Public Safety and Legal Services	13 2,000,830	685,322	4,037	0	0	0	0	32,723			0	2,722,912				
- Total Physical Health and Social Services	14 625,121	76,956	0	0	0	0	0	0			0	702,077				
- Total Mental Health, MR & DD	15 240,112	73,668	0	801,660	0	0	0	0			0	1,115,440				
- Total County Environment and Education	16 645,190	83,578	0	0	194,508	0	0	0			0	923,276				
- Total Roads & Transportation	17 364,867	62,369	0	0	0	0	6,173,761	0			0	6,600,997				
- Total Government Services to Residents	18 323,420	464,969	0	0	5,628	0	0	2,875			0	796,892				
- Total Administration	19 1,241,811	517,015	0	0	0	0	0	0			0	1,758,826				
- Total Nonprogram Current	20 80,985	8,669	0	0	0	0	0	0			0	89,654				
- Total Long-Term Debt Service	21 0	0	0	0	0	0	0	0		0	0	0				
- Total Capital Projects	22 136,630	0	0	0	0	0	787,200	0	0		0	923,830				
TOTAL - ALL EXPENDITURES (lines 13-22)	23 5,658,966	1,972,546	4,037	801,660	200,136	0	6,960,961	35,598	0	0	0	15,633,904				
<b>OTHER BUDGETARY FINANCING USES</b>																
<b>OPERATING TRANSFERS OUT</b>																
- To General Supplemental	24											0				
- To Rural Services Supplemental	25											0				
- To Secondary Roads	26 153,000				1,885,000							2,038,000				
- To Other Budgetary Funds	27		4,671									4,671				
TOTAL OPERATING TRANSFERS OUT	28 153,000	0	4,671	0	1,885,000	0	0	0	0	0	0	2,042,671				
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29											0				
Increase (Decrease) In Reserves	30											0				
Fund Balance - Nonspendable	31						538,636					538,636				
Fund Balance - Restricted	32 286,200	982,522	30,946	1,702,647	293,999		2,888,641	109,452				6,294,407				
Fund Balance - Committed	33 54,000											54,000				
Fund Balance - Assigned	34											0				
Fund Balance - Unassigned	35 1,613,661	0	12,834	0	0	0	0	0	0	0	0	1,626,495				
Total Ending Fund Balance - June 30, 2016	36 1,953,861	982,522	43,780	1,702,647	293,999	0	3,427,277	109,452	0	0	0	8,513,538				
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+36)</b>	37 7,765,827	2,955,068	52,488	2,504,307	2,379,135	0	10,388,238	145,050	0	0	0	26,190,113				

**Combined Balance Sheet -- All Governmental Funds**

**FY 2015/2016 ANNUAL FINANCIAL REPORT**

For the fiscal year ended: June 30, 2016

11/29/2016 1

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS	
		(A)	REVENUE	PROJECTS	SERVICE	(E)	(MEMO ONLY)	
CASH & POOLED INVESTMENTS:		(B)	(C)	(D)	(E)	(F)	(F)	
County Treasurer	1	3,080,576	5,339,408				8,419,984	1
Other	2	1,975					1,975	2
<b>Receivables (net where applicable):</b>								
Accounts	3	7,234	13,931				21,165	3
Property Taxes (including interest & penalties)	4	24,898	1,319				26,217	4
Property Taxes - Succeeding Year	5	5,112,000	2,157,000		361,000		7,630,000	5
Accrued Interest	6	4,273					4,273	6
Drainage Assessments	7						0	7
Other	8						0	8
Due from Other Funds	9	12	7,189				7,201	9
Due from Other Governments	10	310,660	593,762				904,422	10
Inventories (at cost)	11		512,798				512,798	11
Other Assets	12		25,838				25,838	12
<b>Total Assets</b>	13	<b>8,541,628</b>	<b>8,651,245</b>	<b>0</b>	<b>361,000</b>	<b>0</b>	<b>17,553,873</b>	13
<b>LIABILITIES (L)</b>								
Accounts Payable	14	128,120	618,949				747,069	14
Salaries & Benefits Payable	15	202,970	106,596				309,566	15
Contracts Payable	16						0	16
Due to Other Funds	17	7,201					7,201	17
Due to Other Governments	18	8,141	180,270				188,411	18
Trusts Payable	19						0	19
Other Liabilities	20						0	20
<b>Total Liabilities</b>	21	<b>346,432</b>	<b>905,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,252,247</b>	21
<b>DEFERRED INFLOWS OF RESOURCES (DIOR)</b>								
Succeeding Year Property Tax	22	5,112,000	2,157,000		361,000		7,630,000	22
Other Unavailable Revenue	23	103,033	55,055				158,088	23
<b>Total Deferred Inflows of Resources</b>	24	<b>5,215,033</b>	<b>2,212,055</b>	<b>0</b>	<b>361,000</b>	<b>0</b>	<b>7,788,088</b>	24
<b>FUND EQUITY (FE)</b>								
Fund Balance - Nonspendable	25		538,636				538,636	25
Fund Balance - Restricted	26	1,299,668	4,994,739				6,294,407	26
Fund Balance - Committed	27	54,000					54,000	27
Fund Balance - Assigned	28						0	28
Fund Balance - Unassigned	29	1,626,495					1,626,495	29
<b>Total Fund Equity</b>	30	<b>2,980,163</b>	<b>5,533,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,513,538</b>	30
<b>TOTAL L+DIOR+FE</b>	31	<b>8,541,628</b>	<b>8,651,245</b>	<b>0</b>	<b>361,000</b>	<b>0</b>	<b>17,553,873</b>	31

Notes to the financial statement, if any: The \$54,000 committed General Fund balance is further detailed in the June 28, 2016 Board of Supervisors' minutes.